



ELECTION AND DISCLOSURE OBLIGATIONS FOR THIRD PARTIES AND DONORS

FOR STATE ELECTIONS AND BY-ELECTIONS

Handbook 4



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1. Introduction

This handbook is issued by the Electoral Commission of Queensland (ECQ) to provide guidance to third party campaigners and political donors participating in Queensland State elections and by-elections in complying with their disclosure obligations under the Queensland *Electoral Act 1992* (the Act) and Electoral Regulations 2013 (the Regulation). In providing this information, the ECQ seeks to ensure the integrity of Queensland's electoral processes and ensure electoral participants have adequate information to enable them to comply with their legislated obligations and responsibilities.

For the 2020 State General Election registered and non-registered third parties have a range of additional obligations and limitations under the Act. Third parties and/or their agents must familiarise themselves with their obligations. Lack of awareness of the requirements of the Act is not an acceptable excuse for non-compliance.

Under the Act, third parties who participate in Queensland State elections and by-elections have obligations relating to donations, campaign expenditure, dedicated State campaign bank accounts, registration with the ECQ, the disclosure of gifts and expenditure, record keeping and compliance. These regulations ensure transparency and fairness in the election process. The ECQ can undertake a range of compliance and enforcement actions, including reviews and audits, issuing penalty infringement notices, recovery of amounts as debts due to the State and prosecution.

Disclaimer

ECQ publications are not legal advice nor are they intended as a substitute for the Act or the Regulation. The ECQ recommends that stakeholders seek independent legal advice in relation to their funding and disclosure obligations.

The *Electoral Act 1992* and Electoral Regulation 2013 are available on the Queensland legislation website: www.legislation.qld.gov.au.

The information in this handbook is based on legislation at the date of publication. If the legislation changes, an updated version of this handbook will be published on the Electoral Commission Queensland website. Third parties should regularly check the website for changes and updates. Current handbooks and forms are available on the ECQ's website: www.ecq.qld.gov.au.

Forms and publications referred to in this handbook can be downloaded from the ECQ website or requested from the ECQ on telephone 1300 881 665 or email fad@ecq.qld.gov.au.



How to use this handbook

This handbook consists of several parts and those persons responsible for administration, campaigning, or financial management of third parties should familiarise themselves with all sections of this handbook.

- Section 1 gives an overview and context for the handbook.
- Section 2 provides background on the role of the ECQ.
- Sections 3 and 4 provide information on what constitutes a third party or donor; registration requirements and processes for a third party and the appointment of a third party agent.
- Section 5 provides information on State campaign accounts required by third parties.
- Sections 6 and 7 define gifts and loans and explains the requirements around giving and receiving donations.
- Section 8 relates to electoral expenditure, defining expenditure, disclosure, the timing of disclosure, and caps on the amount of expenditure that may be incurred towards an election.
- Section 9 explains election summary returns and election funding claims.
- Sections 10-12 describe record keeping obligations, audit, monitoring and compliance activities undertaken by the ECQ, including offences and penalties.
- Sections 13-15 provide information on where to obtain more information and get assistance from the ECQ as well as a glossary of frequently used terms in electoral legislation.

Third parties and donors should familiarise themselves with all sections of the handbook. Third parties and donors may also wish to regularly refer to this handbook to ensure all election and disclosure obligations are met.



2. Background

The role of the Electoral Commission Queensland

The Electoral Commission of Queensland (ECQ) is established under the *Electoral Act 1992* as the independent statutory authority responsible for the impartial conduct of Queensland elections.

ECQ's key functions are:

- conducting state, local and industrial elections and referendums,
- reviewing state and local electoral boundaries, and
- regulating and promoting compliance with electoral funding and disclosure requirements.

The role of the writ

The ECQ is required to conduct an election when the Governor or Speaker of the Legislative Assembly issues a writ for an election. The writ will set out the dates on which key election events will take place, including the polling day, and the cut-off day for the nomination of candidates for the election. The ECQ will publish the details contained in the writ in the Government gazette and on its website.

3. Overview of third parties

What is a third party?

A third party is an entity other than a registered political party, an associated entity or a candidate. This includes individuals, corporations and unincorporated bodies who may be based outside Queensland, but who make donations or incur expenditure in support of candidates or political parties who are contesting a Queensland State election.

A third party may need to register with the ECQ, depending on the amount of electoral expenditure they incur in support of candidates or political parties in a State election. A third party must register with the ECQ if they spend, or someone they authorise spends, cumulatively, more than \$6,000 in electoral expenditure, during the capped expenditure period for an election. Additionally, these third parties must operate a dedicated campaign bank account and fulfil a range of reporting and disclosure obligations. If the third party is not an individual, they must also appoint an agent.

Examples of third parties in a State election

Example 1: A third party intends to pay for goods and services to the value of \$1,200 per month towards the campaign of registered political party. During the capped expenditure period for the election (i.e. ordinarily March to October), the total expenditure will exceed a cumulative total of \$6,000. The third party should submit a third party registration form, register an agent and notify the ECQ of their dedicated campaign bank account details as soon as possible, so they ensure they have complied with all their obligations prior to reaching the \$6,000 expenditure threshold.

Example 2: A third party offers to fund the printing of flyers to the value of \$3,000 in support of an independent candidate's campaign. They also agree to pay an invoice of \$1,000 for social media advertising for another independent candidate, whose policy platform they support, and they pay for merchandise on behalf of another candidate to the value of \$2,000. The third party must register with the ECQ prior to meeting the \$6,000 total spend threshold.

Example 3: A small, volunteer-run charity outside Queensland plans to incur electoral expenditure to support candidates contesting a Queensland State election whose policies they are aligned with. They do not normally incur more than \$6,000 in expenditure; however, the situation may change closer to election day. They do not have to complete a full registration with the ECQ at this stage; however, they may decide to register an agent for their organisation with the ECQ. The ECQ will then be able to assist them to ensure they meet their registration, dedicated campaign bank account and financial reporting obligations in case they do later reach the \$6,000 threshold before the election.

4. Third party registration

Who needs to register as a third party?

Under the Act, a third party must register with the ECQ if they spend, or someone they authorise spends, cumulatively more than \$6,000 in electoral expenditure, during the capped expenditure period for a State election.

For the 2020 State General Election, the capped expenditure period is 1 August 2020 until 6pm on 31 October.

For a State **general election**, the capped expenditure period normally starts on the next business day after the last Saturday in March that is prior to the polling day for the general election; and ends at 6pm on the polling day for the election.

For a State **by-election**, the capped expenditure period, starts on the day the writ for the by-election is issued; and ends at 6pm on the polling day for the by-election.

When to register as a third party

If a third party intends to spend more than \$6,000 on electoral expenditure within the capped expenditure period, third party registration should be completed as early as possible. Timely registration will assist third parties to meet their obligations and remain compliant with electoral legislation, as there are significant penalties for non-compliance.

Applications for registration must be submitted before the polling day for an election.


Upon registration, third parties will be added to the [Register of Third Parties](#) published on the ECQ website. The name of the agent will be published, however, personal or contact details are not published.

How to register as a third party

Registration as a third party can be completed via the ECQ's [Self-Service Portal](#).

The following details will be required as part of the registration process:

- the election event for which the registration applies
- if the third party is an individual:
 - name
 - date of birth
 - address

- 
- contact details (phone number and email address).
 - if the third party is an organisation or entity:
 - name of third party
 - name of contact person
 - ABN or ACN
 - business address of third party
 - contact details of third party (phone number and email address)
 - name of agent
 - address of agent
 - contact details of agent (phone number and email address)
 - the agent's signature to confirm that they accept the appointment.

A third party's dedicated bank details may be provided at the time of registration or **within 5 business days** after registration.

Appointment of an agent for a third party

If a third party is an organisation or entity, an agent for the third party must be appointed. The agent will then be responsible for ensuring that all disclosure, cap and reporting obligations for the third party organisation are met. There are significant penalties for agents and organisations for not complying with electoral legislation.

An agent may be appointed if the third party is an individual.

The ECQ maintains a register of third party agents and the third party must forward the specific details of the appointment to the ECQ. An agent's appointment takes effect when his or her name is entered in the register of third party agents and ends when their name is removed. An agent's name may only be removed from the register if the ECQ is advised in writing that:

- the agent has resigned
- the third party who appointed the agent has revoked the appointment
- the agent has died
- the agent is convicted of a funding and disclosure offence.

Should a third party organisation or entity, whether registered or unregistered, not have an agent, responsibility for compliance with electoral obligations defaults to the members of the third party's executive committee.

Penalties for third party non-compliance

There are significant penalties for third parties, and their agents, who do not comply with electoral regulations, including:

Penalty for failure of a third party agent to comply with obligations

A third party agent must be aware of the third party's election and disclosure obligations and comply with these obligations. Non-compliance carries a maximum penalty of 200 penalty units (\$26,690 as of 1 July 2020).

Penalty for failure of a third party to register when they incur over \$6,000 of electoral expenditure – section 281H

A third party that is not registered for an election must not incur electoral expenditure of more than \$6,000 during the capped expenditure period for the election. The maximum penalty for non-compliance is the greater of the amount that is equal to twice the amount by which the electoral expenditure exceeded \$6,000 or 200 penalty units (\$26,690 as of 1 July 2020).

Penalty for failure to notify a change to details – section 303

An agent of a registered third party must notify the ECQ of any changes to a relevant detail in the third party's application for registration within 30 days after the change occurs. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2020).

Changes to registration and cancellation of registration

The third party must notify the ECQ of any changes to the appointment of an agent within 28 days, or any other details relating to a third party registration within 30 days, of the change occurring.

Registration details can be changed or updated with the ECQ via the online [Self-Service Portal](#). Third party registrations are for a specific election event (section 297(1)) and will be cancelled after the conclusion of an election event and if the ECQ is satisfied that all obligations that apply to the third party have ended.

Third party registrations are valid for a specific election event and will be cancelled after the conclusion of an election event. Third parties must re-register and update their details and for any subsequent election events they intend to participate in.

A third party organisation or entity can cancel their registration by their agent applying to the ECQ. All disclosure and reporting obligations must be completed before the ECQ will accept a request to cancel a third party registration.



5. State campaign bank account requirements

Under Part 11, Division 3 of the Act, registered third parties are required to establish a dedicated State campaign bank account with a bank or other financial institution and use it for all transactions relating to a State election campaign.

The bank account details must be provided to the ECQ within 5 business days of registering as a third party. This provides transparency and accountability and ensures accurate tracking of financial transactions related to a State election for which caps on electoral expenditure apply.

Establishing a dedicated bank account

Under section 215 of the Act, participants must establish a dedicated bank account when they incur more than \$6,000 cumulatively in electoral expenditure for a State election and are required to register with the ECQ.

The Act provides that participants in an election must have a separate State campaign account from which to transact their electoral expenditure towards an election. This account is managed by an agent of the third party (for all organisations, or an individual that chooses to nominate an agent) or by the third party themselves if they are an individual.


If a third party individual or organisation participates regularly in State elections, the same bank account may be used for successive State election events. A new bank account does not have to be opened for each election event. However, this account can only be used as a dedicated State campaign account and cannot be used for any other purpose. The ECQ will carry out compliance checks on all dedicated campaign bank accounts.

The ECQ must be notified of the dedicated campaign account details within 5 business days of a third party becoming a participant in the election.

Any changes to the details associated with the bank account should be provided to the ECQ within 5 business days.

How should a State campaign bank account be used?

Electoral expenditure incurred by a registered third party should be paid for from their dedicated State campaign bank account. The account should not be used for other purposes.



New laws that regulate the use of dedicated campaign accounts and what funds may be deposited into the account will commence on 1 July 2022. More information about those new laws will be provided closer to that time.

Payments that do not comply with requirements

If an amount of electoral expenditure for a campaign is paid from a source other than from the registered third party's State campaign account, the amount must be reimbursed from the registered third party's State campaign account within 6 weeks after the amount was paid. In such cases, no offence is committed.

How long must a State campaign bank account be maintained?

A registered third party must maintain the State campaign bank account until all election obligations for the capped expenditure period for the election have been met by their agent or relevant person. Failure to do so is an offence incurring a penalty of up to 200 penalty units (see section 215).

All statements and records relating to a dedicated State campaign bank account must be kept, and made available to the ECQ on request, for a period of 5 years after the record is made. Penalties apply to candidates who do not keep appropriate records, or do not make available to the ECQ on request, a record relating to a political donation. This attracts a maximum penalty of 20 penalty units (see Part 11, Division 12A). (As of 1 July 2020, one penalty unit is \$133.45).

Residual money in the State campaign bank account

Any funds remaining in the State campaign account after the 2020 election may be disbursed or held in the account for a future election campaign.

New laws that regulate the use of dedicated accounts in future State elections will commence on 1 July 2022. More information about those new laws will be provided closer to that time.

6. Gifts and loans

What is a gift?

A gift is the disposition of property, or provision of a service, by a person to another person, for no consideration or inadequate consideration. A non-monetary gift (or gift-in-kind) is a gift of any goods or service other than money.

A gift includes:

- an amount of electoral expenditure gifted to a participant in an election;
- an amount (other than a loan) paid to or for the benefit of a registered political party by a federal or interstate branch or division of the other entity or a related political party (this includes gifted electoral expenditure);
- an amount of uncharged interest, or an amount forgiven, on a loan;
- the part of a fundraising contribution that exceeds \$200; and
- an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement.

A gift does not include:

- disposition of property under a will;
- fundraising contributions of \$200 or less, or the first \$200 of a fundraising contribution that exceeds \$200;¹
- amounts paid for a person's membership, subscription or affiliation with a registered political party;²
- a compulsory levy imposed on elected members under their political party's constitution;
- an amount transferred from funds held jointly by an individual and their spouse; or
- provision of volunteer labour or the incidental use of a volunteer's vehicle or equipment.

How is a gift valued?

Gifts must be converted to a monetary value so there is a common reference. They are calculated as follows:

- The value of a gift of money is the amount of money given.
- The value of a gift of property other than money is the market value of the item.

¹ Except in the case of a prohibited donor, where no fundraising contribution is permitted.

² Except in the case of a prohibited donor, in which case amounts that exceed \$1000 are a gift and prohibited under the prohibited donor scheme.


- The value of a gift of the provision of a service is the amount that would reasonably be charged for providing the service if the service were provided on a commercial basis.
- The value of a gift of an amount of electoral expenditure incurred is the amount of the expenditure.
- The value of a gift that is a fundraising contribution is the gross amount of the contribution, regardless of the value of anything received in consideration for the contribution.
- The value of a gift provided by a person to a registered political party under a sponsorship arrangement is worked out as the amount paid, or value of the service provided, under the arrangement; and
- The value of a gift of an amount of uncharged interest on a loan is the amount of interest that would have been payable on the loan if interest on the loan were calculated annually, as simple interest; and at the official cash rate for the day the loan was made plus 3% a year; less any amount of interest paid on the loan.
- The value of a gift of an amount forgiven on a loan is the total amount the debtor is no longer required to pay under the loan because the amount has been forgiven, including, for example, amounts of principal, interest, fees or other charges, whether or not the loan is legally enforceable; and the forgiveness of the amount is legally enforceable.

Prohibited donors

Under Part 11, Division 8, Subdivision 4, it is prohibited in Queensland for a property developer, their close associates, or an industry organisation with property developers as the majority of members, to make a political donation or gift for the benefit of a political party, an elected member or councillor, a candidate in an election or another entity to enable them to make or reimburse a gift to one of these groups or incur electoral expenditure. It is also unlawful to ask for someone to make a donation on behalf of a prohibited donor or circumvent the legislation.

A political donation or gift can be monetary or non-monetary, or a service provided at no or below cost. This includes, but is not limited to, broadcasting an advertisement, publishing a journal, publishing an advertisement on the internet, displaying an advertisement, or the cost of producing of an advertisement or material, and distributing material.

Third parties must not accept political donations from prohibited donors if they will be using that donation to incur electoral expenditure, or make a gift, to a candidate, political party or associated entity. This also includes making a gift to another third party to enable them to use that gift to support an election campaign.



Note that donations from property developers may still be accepted by a third party if the gift or funds are used by the third party for a non-election related purpose (e.g., education, administrative costs such as rent, wages, etc).

All third parties and donors should remain aware of what constitutes a gift or political donation from a prohibited donor and ensure that they are not a conduit for unlawful political donations or gifts. Significant penalties apply for donors and recipients of unlawful political donations, including fines, prosecution and recovery of amounts as a debt to the State. More information on the [Prohibited Donors Scheme](#) (PDS) is available on the ECQ website.

Original source of indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the first recipient (donor), to make a gift or loan to another person, the ultimate recipient.

The relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation, or
- Otherwise: the name and address of the entity.

Donation caps

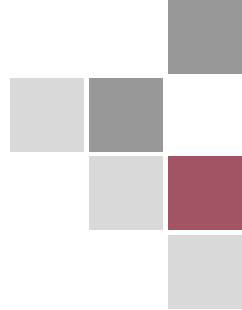
Caps (limits) on political donations made to candidates, registered political parties, and donors during the donation cap period for an election **will commence on 1 July 2022**. The ECQ will provide information about donation caps closer to their commencement.

What is a loan?

Under section 197, a loan is any of the following provided by a person or entity, other than a financial institution or by use of a credit card. It may be:

- an advance of money
- provision of credit or another form of financial accommodation
- payment of an amount for, on behalf of, or at the request of, an entity, if there is an express or implied obligation to repay the amount, or

- another transaction that is in effect a loan of money.



7. Disclosure of gifts/loans received

Who needs to disclose gifts made?

Section 263 of the *Electoral Act 1992* requires third parties who receive gifts of \$1,000 to incur expenditure for political purposes to disclose those donations. Gifts are used for political purposes if it used to incur electoral expenditure, make a gift to a candidate, registered political party, or another third party. This applies to both registered and unregistered third parties, in Queensland outside Queensland.

A gift is defined as a disposition of property, or provision of a service, for no consideration or inadequate consideration and includes gifts, loans, gifts-in-kind, fundraising contributions and gifted electoral expenditure.

The \$1,000 threshold for reporting a gift made is cumulative, meaning it does not matter whether the gift was made in small amounts or all at once.

If one gift is received but used in more than one part, the third party must disclose the gift within 7 business days of its first use. The gift is only required to be disclosed once.


Where a person incurs electoral expenditure, which is then 'gifted' to an electoral participant, both the person who gifted the expenditure, and the person who received the expenditure, have disclosure obligations.

Only gifts above the disclosure threshold received during the disclosure period for the 2020 State general election need to be disclosed. The disclosure period for third parties for the 2020 State general election commenced 30 days after the polling day for the 2017 State general election (which was held on 25 November 2017). For the 2024 State general election (or a by-election held in the meantime), the disclosure period will commence 30 days after polling day for the 2020 election.

Note: Gifts under \$1,000 do not need to be disclosed, however, the third party should have a system for recording and tracking gifts in case additional gifts are received, which would mean that cumulatively they exceed the \$1,000 threshold and must then be disclosed.

Who needs to disclose gifts received?

Under the Act, third parties who incur, or reimburse, electoral expenditure of \$1,000 or more must disclose any donations received of \$1,000 or more that were used to enable the expenditure. This applies to registered and unregistered third parties irrespective of whether they are in Queensland or outside Queensland.



Electoral expenditure means any costs incurred that are incurred for the dominant purpose of promoting or opposing a political party or candidate in relation to an election, or to influence voting at an election.

When does it need to be disclosed?

Returns about gifts made must be given to the ECQ within 7 business days of the \$1,000 gift being used to incur or reimburse expenditure for political purposes. Any subsequent gifts received from the same entity must be disclosed within 7 business days, regardless of value.

What needs to be disclosed?

- Gifts received by the third party of \$1,000 or more and used for a political purpose,
- Gifts made to a candidate or a registered political party, that cumulatively is of \$1,000 or more (under section 264 of the Act), and
- For a registered third party - all electoral expenditure incurred, in an election summary return within 15 weeks after the election (under section 283(1)(d) of the Act).

Gifted electoral expenditure must be disclosed in the [Electronic Disclosure System \(EDS\)](#):

- as a gift made by the donor,
- as a gift received by the electoral participant, and
- as an item of electoral expenditure incurred by the recipient electoral participant (section 280A).

How does it need to be disclosed?

Returns must be lodged online via the ECQ's EDS, available at <https://disclosures.ecq.qld.gov.au>.

8. Electoral expenditure

The term 'electoral expenditure' has a specific meaning for State elections and by-elections for the purposes of compliance with caps on electoral expenditure.

What is electoral expenditure?

Under section 199 of the Act electoral expenditure includes any of the following costs relating to a campaign purpose:

- expenditure for designing, producing, printing, broadcasting or publishing any kind of material for an election, including (but not limited to) and advertisement:
 - for broadcast on radio or television, cinema, using the internet, email or SMS;
 - for publication in newspapers or magazines, on billboards, or as brochures, flyers, signs, how-to-vote cards or information sheets; or
 - material for distribution in letters.
- expenditure for the cost of distributing material for an election, including, for example, the cost of postage, sending SMS messages or couriers; or
- expenditure for carrying out an opinion poll or research; or
- expenditure for contracted services related to an activity e.g. fees for consultants or the provision of data; or
- expenditure incurred to design, produce, print or distribute the goods for which electoral expenditure is incurred.

Electoral expenditure is any cost of the type identified above, which is incurred for a **campaign purpose**. Under section 199A, expenditure is incurred for a campaign purpose if the expenditure is incurred to:

- promote or oppose a political party in relation to an election; or
- promote or oppose the election of a candidate; or
- otherwise influence voting at an election.

Without limiting the above, expenditure may be incurred for one of these purposes if material produced as a result of the expenditure does any of the following in relation to an election:

- expressly promotes or opposes:
 - political parties or candidates who advocate, or do not advocate, a particular policy or issue; or
 - political parties or candidates who have, or do not have, a particular position on a policy or issue; or
 - candidates who express a particular opinion, or
- expressly or impliedly comments about a political party, elected member or candidate in the election or in relation to an electoral district, or

- expresses a particular position on a policy, issue or opinion, if the position is publicly associated with a political party or candidate and whether or not, in expressing the position, the party or candidate is mentioned.

Under section 199(5) and (6) expenditure incurred by a third party is electoral expenditure if the **dominant purpose** for which the expenditure is incurred is a campaign purpose. However, expenditure incurred by a third party is not electoral expenditure if the dominant purpose for which the expenditure is incurred is another purpose (e.g. to educate or raise awareness about an issue of public policy), even if the expenditure is also incurred for, or achieves, a campaign purpose.

Should a third party incur \$6,000 or more in electoral expenditure for an election, they are required to formally register as a third party with the ECQ. Registration requirements include operating a dedicated State campaign bank account and appointing an agent (if they are an organisation).

What is not considered electoral expenditure?


Under section 199(4) electoral expenditure does not include:

- expenditure incurred employing staff for a campaign purpose (however, the engagement of consultants may be considered electoral expenditure),
- expenditure incurred substantially for or related to the election of members of the Parliament of another State or the Commonwealth, councillors of a local government of the State or another State,
- expenditure on factual advertising about a matter that relates mainly to the administration of a registered political party (e.g. a branch meeting) for an organisational purpose or selecting a candidate to nominate for election, or
- expenditure that an elected member is entitled to receive as an allowance or entitlement.

What is the electoral expenditure cap?

Under Part 11, Division 9 of the Act, there are limitations (caps) on the electoral expenditure that third parties can incur during the capped expenditure period for a State election or by-election.

- For a general election, the expenditure cap for a registered third party is a **maximum of \$87,000 per electoral district** and up to a **total of \$1 million for the election**.
- For a by-election, the expenditure cap for a registered third party is \$87,000.



There is no cap on the amount that donors can donate to third party campaigners. However, the cap applies to the amount that a third party, may spend towards an election. Similarly, candidates and registered political parties are also subject to expenditure caps during the capped expenditure period for an election.

Penalty for exceeding the expenditure cap

A participant in an election, or a person acting with the participant's authority, must not incur electoral expenditure during the capped expenditure period for the election if:

- the amount exceeds the expenditure cap, or
- the amount incurred cumulatively exceeds the expenditure cap and the participant or person ought reasonably to know the amount would exceed the cap.

The maximum penalty for non-compliance is the greater of the following amounts:

- the amount that is equal to twice the amount by which the electoral expenditure exceeds the expenditure cap; or 200 penalty units (\$26,690 as of 1 July 2020).

What is the capped expenditure period?

For a State general election, the capped expenditure period starts on the next business day after the last Saturday in March that is prior to the polling day for the general election; and ends at 6pm on the polling day for the election.

For a State by-election, the capped expenditure period, starts on the day the writ for the by-election is issued; and ends at 6pm on the polling day for the by-election.

For the 2020 State general election, the capped expenditure period is 1 August 2020 until 6pm on 31 October 2020.

Who needs to disclose electoral expenditure?

Under section 283 of the Act, registered third parties (including those who should have been registered) must disclose their electoral expenditure in an election summary return within 15 weeks after the election. This includes third parties both inside and outside Queensland.

All electoral expenditure must be disclosed to the ECQ whether it was incurred within the capped expenditure period or not.

A third party who incurs electoral expenditure and then 'gifts' this to a candidate or political party is considered to have made a political donation or gift. Gifts made must be disclosed.

Gifted electoral expenditure

Under section 200B, an amount of electoral expenditure (as defined above) incurred by a person is considered to be 'gifted' to an *electoral participant* if the expenditure benefits the recipient participant, and any of the following applies:

- the expenditure is incurred with the authority or consent of the recipient; or
- election material produced by the expenditure is accepted by the recipient; and
- the person who originally incurring the expenditure does not, within 7 days of the events outlined above, receive payment from the participant or does not invoice the participant for payment of the electoral expenditure.

Under section 200B(2), if the electoral expenditure incurred above was incurred under an arrangement with 2 or more election participants, the amount gifted to any one of them is taken to be the amount equal to the total amount, divided by the number of participants that are part of the arrangement.

Under section 200B(3), a donation of 'gifted' electoral expenditure is considered to have been 'made' at the end of the 7-day period identified above, regardless of when the expenditure is incurred.

Under section 281A, for the purposes of electoral expenditure caps, if one electoral participant incurs electoral expenditure which is then gifted to another electoral participant, the costs of the expenditure will count towards the cap of the first participant, unless the following applies (in which case it will count towards the recipient's cap):

- the recipient participant authorised or consented to the costs being incurred; or
- accepts the material resulted from the expenditure; and
- the first participant invoices the recipient for payment of the amount.


When is electoral expenditure incurred?

Under section 281, electoral expenditure is incurred when the goods or services, for which the expenditure is incurred, are supplied or provided, regardless of when the amount of the expenditure is invoiced or paid. For example:

- expenditure on advertising is incurred when the advertisement is broadcast or published;
- expenditure on the production and distribution of election material is incurred when the material is distributed.

However, if:

- electoral expenditure is incurred to obtain goods; and
- the goods are obtained for the dominant purpose of being used for a campaign purpose in relation to 1 or more elections; and



- the goods are supplied before the capped expenditure period starts, then the electoral expenditure is taken to have been incurred when the goods are first used for a campaign purpose during a capped expenditure period, regardless of when the amount of the expenditure is invoiced or paid.

That is, in the event that the goods are:

- reused in subsequent capped expenditure periods, they will only count towards the first capped expenditure period in which they are used.
- paid for after the capped expenditure period, their date of their first use during the capped expenditure period for the election will be considered the date the expenditure was incurred.
- procured but never used or distributed (e.g. due to withdrawal from the election or goods become obsolete), the expenditure is taken to not have been incurred and will not count towards the expenditure cap.

Election participants who incur electoral expenditure or receive electoral expenditure as a gift are required to keep detailed records about their electoral expenditure to ensure that they can demonstrate to the ECQ when electoral expenditure is incurred. Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item.

If goods are delivered or provided before the start of the capped expenditure period, and they are intended to be used for an electoral purpose, the electoral expenditure is incurred when the goods are first used during the capped expenditure period.


In the event that goods are reused in subsequent capped expenditure periods, they are only to count towards the first capped expenditure period in which they are used.

In the event that they are paid for after the capped expenditure period, their date of their first use for the election will be considered when the expenditure is incurred.

Transitional arrangements for the 2020 State general election

Under section 444 of the Act, electoral expenditure that is incurred to obtain goods that are first used for a campaign purpose during the 2020 State election capped expenditure period is not counted towards an election participant's expenditure cap if the contract for supply of the goods was entered into before 17 June 2020. For the 2020 State general election, the capped expenditure period runs from 1 August 2020 to 6pm on 31 October 2020.

Under section 281A, if a participant in an election incurs electoral expenditure (the first participant) that benefits another election participant (the recipient), the electoral expenditure is taken to be incurred by the first participant.



However, the receiving participant is taken to have incurred the electoral expenditure if:

- the expenditure is incurred with the recipient's authority or consent; and
 - the recipient accepts election material that results from the expenditure; and
- the first election participant invoices the recipient for payment for the amount of the expenditure.

When does it need to be disclosed?

Registered third parties (including those who should have been registered) must disclose all electoral expenditure incurred towards the election in an election summary return within 15 weeks after polling day for the election.

All electoral expenditure incurred for the election must be disclosed to the ECQ, whether it was incurred within the capped expenditure period or not.

How does it need to be disclosed?

Under Queensland's electoral legislation, the ECQ is required to ensure that disclosures are published and made available for public view.


Disclosure returns are to be lodged by all electoral participants via the ECQ's Electronic Disclosure System (EDS) - disclosures.ecq.qld.gov.au. Refer to the website for instructions and User Guides explaining how to register and lodge returns in the EDS as a third party.

Under section 280A, if an item of electoral expenditure originally incurred by a person is 'gifted' to a participant in an election, the amount is taken to have been actually incurred by the participant.

Third parties who incur, or receive as a gift, electoral expenditure will be required to keep detailed records about their electoral expenditure to ensure that they can demonstrate to the ECQ when electoral expenditure is incurred. Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item.

Recovery of amounts over the expenditure cap

Under section 281J, non-compliance with the caps during a capped expenditure period for an election is an offence with substantial penalties. In addition to potential prosecution, the ECQ may recover amounts above the permitted caps as a debt to the State. The amount which may be recovered as a debt due to the State is double the value of the expenditure that exceeded the cap.



Liability for recovery or penalty when an expenditure cap is exceeded

The expenditure caps should not be exceeded by the third party or their agent. The third should determine their own accounting systems to assist in maintaining expenditure records for the purpose of the caps.

Under section 213(2), if a third party incurs unlawful electoral expenditure, double the amount of unlawful electoral expenditure may be payable to the State by the third party, the third party's agent or, if there is no agent, each member of the executive committee of the third party.

9. Election summary returns

Third parties participating in State elections or by-elections may have financial disclosure obligations under the Act including the requirement to give a disclosure return to the ECQ for:

- gifts made to a candidate or registered political party of \$1,000 or more;
- gifts received of \$1,000 or more which is then used to make a gift to a candidate or registered political party, or to incur electoral expenditure; and
- electoral expenditure incurred;

Who needs to give an election summary return?

All registered third parties must lodge an election summary return within 15 weeks after polling day for an election. This includes third parties who should have been registered but failed to do so.

What needs to be disclosed?

The summary return must state the following details about each item of electoral expenditure incurred for the election:

- the name and business address of the person who supplied the goods or services to which the expenditure relates;
- a description of the goods or services;
- the amount of the expenditure; and
- when the expenditure was incurred.

When does it need to be disclosed?

Third parties must lodge their election summary return with the ECQ within 15 weeks after polling day.

For the 2020 State General Election, the deadline for the lodgment of election summary returns will be **15 February 2021**.

How does it need to be disclosed?

Returns must be lodged online via the ECQ's Electronic Disclosure System (EDS), available at <https://disclosures.ecq.qld.gov.au>.

User Guides are available on the EDS site to provide assistance. Help and support is also available by contacting the [Funding, Disclosure and Compliance Unit](#).

10. Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for 5 years. Failure to keep relevant election record may incur a maximum penalty of 20 penalty units (valued at \$2,669 as a 1 July 2020) for each offence.

Financial and disclosure records

Under part 11, division 12A of the Act candidates, registered political parties, associated entities, third parties and agents are required to keep complete and accurate records about:

Third parties and agents are required to keep comprehensive and accurate records about:

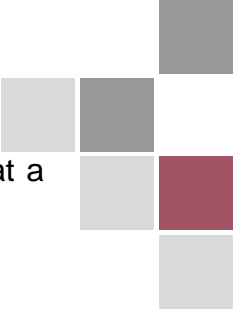
- gifts
- loans
- electoral expenditure
- dedicated campaign bank accounts
- donations made to other election participants
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books
- acknowledgment books
- deposit books
- cheque books
- journals
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions and sufficient information should be kept to ensure the election participant is able to demonstrate that they have complied fully with their election and disclosure obligations.

All records relating to an election campaign must be kept for 5 years from the day that the record is made and are subject to audits and other compliance activities conducted by the Electoral Commission of Queensland.



Records may be kept in paper or electronic form. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times.

The records must be kept by:

- the person who makes the record, or
- The person who (with the authority of the election participant), the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be kept for 5 years from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ (section 305D).

There are substantial penalties for not complying with record keeping responsibilities and obligations. The maximum penalty for not complying with record keeping requirements is 20 penalty units for each offence. (As of 01 July 2020, the value of 1 penalty unit is \$133.45.)

Electoral advertising record keeping obligations

Records relating to the ordering, payment and delivery, as well as distribution, publication or broadcasting of electoral advertising, if electoral expenditure was incurred to print, publish or broadcast an advertisement or other election material, and if these are required to be provided to the ECQ in a disclosure return (under section 283 of the Act).

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and must include a copy of the advertisement or other election material (section 305A).

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast; and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation; and
- if the distribution, publication or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units for each offence. (As of 1 July 2020, the value of 1 penalty unit is \$133.45).



11. Audit and compliance

The ECQ is responsible for assisting election participants comply with their disclosure obligations under Act. Compliance with these requirements greatly enhances the integrity and transparency of the election. As such, the ECQ regularly conducts compliance reviews following an election to monitor and enforce compliance.

Electoral participants may be contacted up to 5 years after an election to provide information or documentation relating to a disclosure matter. The information and documents provided will be reviewed by the ECQ to assess the level of compliance with disclosure laws. Where instances of non-compliance are detected, the ECQ may undertake further investigation or enforcement action where appropriate.

The ECQ will work with election participants who are willing to comply with the law. The ECQ encourages election participants to be informed and proactive in their approach to compliance, and to notify the ECQ immediately if they have any questions or become aware of any issues relating to their disclosure obligations under the Act.

12. Offences and penalties

The ECQ promotes voluntary compliance with funding and disclosure requirements. Penalties are prescribed for infringing funding and disclosure laws.

Non-compliance with the caps during a capped expenditure period for an election is an offence with substantial penalties. In addition to potential prosecution, the ECQ may recover double the value of the expenditure that exceeded the cap as a debt due to the State.

Both incorporated and unincorporated entities can be electoral participants and have responsibilities under electoral legislation to ensure compliance with all provisions relating to financial management, disclosure, reporting and accountabilities during election campaigns.

For a **third party**, the liable person is an officer, member or agent (however described) of the organisation.

Under section 307AB of the *Electoral Act 1992*, a liable person of an unincorporated body commits an offence if:

- a gift or political donation is accepted by, or electoral expenditure is incurred by the unincorporated body, or a person acting on its behalf;
- accepting the gift or political donation, or incurring the electoral expenditure, is an offence against a deemed liability provision; and
- the liable person authorised or permitted the conduct constituting the offence or was knowingly concerned in the conduct constituting the offence.

Note: This section does not affect the liability, under the Criminal Code, chapter 2, of any person, whether or not the person is a liable person of an unincorporated body, for an offence against a deemed liability provision.

A **deemed liability provision** means any of the following provisions under the following sections of the Act:

- Section 254 - Caps on political donations made to registered political parties
- Section 255 - Caps on political donations made to candidates
- Section 259 - Caps on political donations to election participants that may be accepted
- Section 270(1) - Gifts of foreign property
- Section 281G - Cap on electoral expenditure during capped expenditure period
- Section 281H - Electoral expenditure of unregistered third party restricted to \$6,000.

Liability for recovery or penalty when an expenditure cap is exceeded

If a third party incurs unlawful electoral expenditure, double the amount of unlawful electoral expenditure is payable to the State by the third party's agent or:

- if there is no agent, and the third party is a person, that person; or
- If there is no agent, and the third party is an organisation, each member of the executive committee of the organisation.

Penalty for failure to give a return within the time required - section 307(1)

A person must give a return within the time required by the Act. The maximum penalty for non-compliance is 20 penalty units (\$2,669 as at 1 July 2020).

Penalty for giving an incomplete return – section 307(2)

A person must give a complete return. The maximum penalty for non-compliance is 20 penalty units (\$2,669 as at 1 July 2020).

Penalty for failure to give notice of particulars required when return incomplete – section 307(2)A

Where it is impossible for a person to complete a return because the person is unable to obtain particulars that are required for the preparation of the return, a person must give the ECQ a written notice stating the fact, identify the particulars, state the reason the person is unable to obtain the particulars and provide the name and address of a person who can give those particulars, if relevant. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2020).

Penalty for knowingly giving a return that contains false or misleading particulars – section 307(D)

A person must not give a return that contains particulars that are, to their knowledge, false or misleading. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2020).

Penalty for a person giving another person false or misleading information for a return – section 307(10)

A person must not give to another person responsible for giving a return, false or misleading information. The maximum penalty for non-compliance is 20 penalty units (\$2,669 as at 1 July 2020).

13. Help and support

Other handbooks in this series:

- Handbook 1 - Guide for Candidates for State Elections
- Handbook 2 - Election and Disclosure Obligations for Candidates for State Elections and By-elections
- Handbook 3 - Election and Disclosure Obligations for Registered Political Parties and Associated Entities for State Elections and By-elections
- Handbook 4 - Election and Disclosure Obligations Handbook for Third Parties and Donors for State Elections and By-elections (this book)
- Handbook 5 - Election and Disclosure Obligations Handbook for Broadcasters and Publishers for State Elections and By-elections.

ECQ handbooks, forms and fact sheets are available on the ECQ website - <https://www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms>.

For more information about Queensland elections, voting and electoral boundaries, refer to the Electoral Commission of Queensland website www.ecq.qld.gov.au.

14. Contact us

The ECQ's Funding, Disclosure & Compliance Division is available for general guidance on funding and disclosure matters. Specific legal, financial or other professional advice cannot be given by ECQ officers.

Postal address: GPO Box 1393, BRISBANE QLD 4001

Office location: Level 20, 1 Eagle Street, Brisbane, QLD 4000

Telephone: 1300 881 665

Email: fad@ecq.qld.gov.au

Website: www.ecq.qld.gov.au

15. Glossary

Term	Definition
Agent	An agent is an appointed representative who is responsible for ensuring that funding, disclosure and reporting obligations are fulfilled. An agent must be appointed for registered political parties and registered third parties. An agent may be appointed to act on behalf of a candidate or an unregistered third party campaigner.
Aggregated expenditure	For an election participant this means electoral expenditure that is taken to have been incurred for the election participant, even though the expenditure was incurred by another election participant.
Associated entity	An entity that: is controlled by 1 or more registered political parties candidate; operates wholly or to a significant extent for the benefit of 1 or more registered political parties or candidate.
Auditor	An individual who has the prescribed qualifications or experience and is not, and has not ever been, a member of a political party.
Candidate	A person is considered to be a candidate for a State election if they are: <ul style="list-style-type: none"> • already an elected member • an individual who has announced, or otherwise publicly indicated, their intention to be a candidate in the election, or • an individual who has otherwise indicated their intention to be a candidate in the election by accepting a gift for an electoral purpose or incurring electoral expenditure.
Capped expenditure period	For a general election , the capped expenditure period generally starts on the first business day after the last Saturday in March that year; and ends at 6pm on the polling day for the election. For a by-election or an extraordinary general election , the capped expenditure period starts the day the writ for the election is issued; and ends at 6pm on the polling day for the election. For the 2020 State general election, the capped expenditure period runs from 1 August 2020 to 6pm on 31 October 2020.
Caps	Refer to 'expenditure cap'.
Campaign purpose	Expenditure which is incurred for a campaign purpose if the expenditure is incurred to— (a) promote or oppose a political party in relation to an election; or (b) promote or oppose the election of a candidate; or (c) otherwise influence voting at an election.
Dedicated State campaign account	A single account with a financial institution operated by a candidate, political party or third party to receive all gifts and loans and to pay all electoral expenditure related to a State election campaign and to repay all loans that were paid into the account. Account details must be disclosed to the ECQ and campaign accounts may be subject to compliance reviews up to 4 years after the election.
Disclosure	Disclosure is the reporting of information to the ECQ of political gifts and loans and electoral expenditure. Under Queensland's electoral legislation, all political participants and donors have obligations to disclose donations made and received, and expenditure incurred, in the ECQ's Electronic Disclosure System (EDS). This information is available to the public in the EDS to ensure integrity, transparency and openness in State and local government elections.

Disclosure period	<ul style="list-style-type: none"> A disclosure period for an election depends upon an individual or entity's circumstances. Refer to Fact sheet 3 - Disclosure of gifts and loans received.
Disposition of property	<p>A conveyance, transfer, assignment, settlement, delivery, payment or other alienation of property, and includes:</p> <ul style="list-style-type: none"> the allotment of shares in a company; and the creation of a trust in property; and the grant or creation of a lease, mortgage, charge, servitude, licence, power, partnership or interest in property; and the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of a debt, contract or chose in action, or of an interest in property; and the exercise by a person of a general power of appointment of property in favour of another person; and any transaction entered into by a person with intent to diminish, directly or indirectly, the value of the person's own property and to increase the value of the property of another person.
Donation	Refer to 'gift'
EDS	Refer to 'Electronic Disclosure System'.
Election day	Also referred to as polling day.
Election funding	<p>Candidates are entitled to claim election funding if they receive at least 6% of total number of formal first preference votes made in the election.</p> <p>Registered political parties are entitled to claim election funding if their endorsed candidate receives at least 6% of formal first preference votes made in the election.</p> <p>The amount of election funding will be the lesser of:</p> <ul style="list-style-type: none"> a calculated amount based upon the number of formal first preference votes received, or the amount of electoral expenditure claimed in relation to the election.
Election material	Material that is able to, or intended to, influence an elector about voting at an election or affect the result of an election. This includes all election material printed, published, distributed or broadcast, for example any advertisement, handbill, pamphlet, notice or social media post.
Election participant	<p>This means:</p> <ul style="list-style-type: none"> a candidate in the election a registered political party a registered third party for the election, or a third party that is not registered for the election but incurs electoral expenditure for the election.
Election period	An election period for a State election begins on the day after the writ for the election is issued and ends at 6pm on the polling day for the election.
Election signage	<p>An election sign is a sign, including a continuous sign, that contains:</p> <ul style="list-style-type: none"> anything that could influence an elector in relation to voting at an election; or otherwise affect the result of an election; or is the colour or colours that are ordinarily associated with a registered political party; or is prescribed by regulation to be an election sign. <p>There are specific regulations relating to the quantity, placement, size and distribution of election signage around polling places. In</p>

	<p>addition to electoral legislation relating to signage, candidates, registered political parties, associated entities and third parties must adhere to the Department of Transport and Main Roads (www.tmr.qld.gov.au) regulations, as well as all council by-laws that apply to signage in an electoral district.</p> <p>Refer to Fact sheet 17 – Election signage for more information.</p>
Election summary disclosure return	<p>An election summary disclosure return is a submission to the ECQ which contains details of all gifts, loans or expenditure for the election. It must be lodged via the Electronic Disclosure System within 15 weeks after election day.</p>
Electoral Act	<p>Refers to the <i>Electoral Act 1992</i>, which is available at www.legislation.qld.gov.au.</p>
Electoral committee	<p>An electoral committee for a registered political party for an electoral district, means a committee established by the party to help elect a candidate in the electoral district. The electoral committee is treated as part of the candidate. An electoral committee is not an associated entity.</p>
Electoral expenditure	<p>Refer to Fact sheet 5 – Definition of electoral expenditure.</p>
Electoral Regulation	<p>Refers to the <i>Electoral Regulation 2013</i>, which is available at www.legislation.qld.gov.au.</p>
Electronic Disclosure System	<p>The ECQ's system for the electronic lodgement of disclosures by all electoral participants and donors - including real-time reporting and post-election summary returns - available at https://disclosures.ecq.qld.gov.au.</p>
Endorsed candidate	<p>A candidate for a State election and by-election who is endorsed by a registered political party.</p>
Expenditure cap	<p>A limit imposed upon independent candidates, endorsed candidates, registered political parties, associated entities and third parties as to how much electoral expenditure they can incur towards an election.</p>
Fundraising contribution	<p>Fundraising contribution means an amount paid by a person as a contribution, entry fee or other payment to entitle that person or another person to participate in, or otherwise obtain a benefit from, a fundraising venture or function. It includes an amount paid for a ticket in a raffle and an amount paid for an item at a fundraising auction. A fundraising contribution does not include an amount that relates towards a venture or function that is paid under a sponsorship arrangement.</p>
Gift	<p>A gift made by a person to another person is the disposition of property, or provision of a service, by the person to the other person, for no consideration or inadequate consideration. It also includes:</p> <ul style="list-style-type: none"> • an amount of electoral expenditure a person gifted to a participant in an election, and • an amount, other than the amount of a loan, paid to or for the benefit of, or an amount of electoral expenditure gifted to, a registered political party by a federal or interstate branch or division, or a related political party of the party, and • an amount of uncharged interest or an amount forgiven on a loan, and • the part of a fundraising contribution made by a person to another person that exceeds \$200, and

	<ul style="list-style-type: none"> an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement. <p>It does not include gifts made to an individual when the gift is made in a private capacity and for personal use, and the recipient does not intend to use the gift for an electoral purpose.</p>
Gifted electoral expenditure	<p>Electoral expenditure incurred by an entity is gifted to a candidate or political party where:</p> <ul style="list-style-type: none"> electoral expenditure is incurred with the authority or consent of the recipient; or election material is accepted; or little or no consideration is given to the person providing the gift; or no invoice is issued requiring payment for the expenditure incurred.
Gift-in-kind	A gift of any good or service other than money. Also referred to as a non-monetary gift.
Gift threshold amount	The gift threshold amount is \$1,000.
Group of endorsed candidates	A group of endorsed candidates of a registered political party, means 2 or more candidates endorsed by the party for an election.
Independent candidate	A candidate for a State election or by-election who is not endorsed by a registered political party.
Independent member	A Member of Parliament who was not an endorsed candidate of any political party at the last general election and is not a member of a political party.
Original source of gift or loan	An individual or an entity is considered to be the 'original source' of a gift or loan if they make that gift or loan for the purpose of enabling the recipient to directly or indirectly make a gift or loan to an election participant. Donors must disclose the original source of a gift or loan, if they themselves are not the original provider of the gift or loan.
Participant	Refer to 'Election participant'.
Penalty unit	The fine amount for an offence under Queensland State legislation and the laws of local governments is identified as a penalty unit. Queensland's <i>Penalties and Sentences Regulation 2015</i> defines the dollar value of a penalty unit and is subject to a yearly review by the State Treasurer. The penalty unit value in Queensland is \$133.45 (current from 1 July 2020).
Periodic disclosure	The disclosure summary that registered political parties are required to lodge with the ECQ on a 6-monthly basis. This is lodged via the Electronic Disclosure System.
Policy development payment	A payment made to an independent member or a registered political party on a 6-monthly basis provided they meet certain criteria.

Prohibited donor	<p>A prohibited donor is:</p> <ul style="list-style-type: none"> • a property developer or their close associate, or • an industry representative organisation, a majority of whose members are property developers. <p>A property developer is a corporation engaged in a business that regularly involves the making of relevant planning applications by or on behalf of the corporation:</p> <ul style="list-style-type: none"> • in connection with the residential or commercial development of land, and • with the ultimate purpose of the sale or lease of the land for profit. <p>A close associate of a corporation means:</p> <ul style="list-style-type: none"> • a related body corporate of the property developer • a director or other officer of the property developer • a person with more than 20% of the voting power of the property developer or a related body corporate • a spouse of a person described above • if the corporation or a related body corporation of the corporation is a stapled entity in relation to a stapled security – the other stapled entity in relation to the stapled security, • if the corporation is a trustee, manager or responsible entity in relation to a unit trust - a person who holds more than 20% of the units in the trust, or • if the corporation is a trustee, manager, or responsible entity in relation to a discretionary trust - a beneficiary of the trust.
Real-time disclosure	<p>Real-time disclosure is the legislated requirement for the disclosure of gifts, loans and expenditure to the ECQ within seven business days of the gift or loan being received or the expenditure incurred. In the last week of an election period, the 'real-time' requirement is reduced to within 24 hours of the gift or loan being received for candidates, registered political parties and associated entities. Real-time gift and loan disclosure for third parties remains within 7 days.</p>
Registered political party	<p>A political party registered in Queensland:</p> <ul style="list-style-type: none"> • is a party which has been registered by the ECQ under part 6 of the <i>Electoral Act 1992</i> <p>has the party name next to its candidate on a ballot paper is entitled to reimbursement of election expenditure is granted access to a copy of the electoral roll. To register, a party must (among other things): provide a written constitution which outlines the party aims and complies with the Electoral Act 1992 have at least 500 members on the electoral roll or an elected Member of Parliament promote and endorses the election of a candidate to the Queensland Parliament.</p>
Registered third party	<p>Third party campaigners/donors who incur \$6,000 or more of electoral expenditure towards an election must register as a third party with the ECQ prior to meeting this threshold. They must:</p> <ul style="list-style-type: none"> • appoint an agent • operate a dedicated bank account for the election • fulfil specific reporting and disclosure obligations to the ECQ for the election • adhere to electoral expenditure caps.

Relevant particulars	<p>The relevant particulars of an entity are:</p> <ul style="list-style-type: none"> • For an unincorporated association: the name of the association and the names and addresses of the members of the executive committee (however described) of the association; or • For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation; or • Otherwise: the name and address of the entity.
Roll	Electoral roll
Sponsorship	<p>A sponsorship arrangement, between a person (the sponsor) and a registered political party, means an arrangement:</p> <ul style="list-style-type: none"> • that establishes a relationship of sponsorship, approval or association between the sponsor and the party, whether or not for commercial gain; or • that confers a right on the sponsor to associate the sponsor, or the sponsor's goods or services, with the party, or a fundraising or other venture, program or event. <p>It does not matter whether or not the sponsor is entitled, under the arrangement to be acknowledged as a sponsor, or to advertising or marketing rights, or to supply the sponsor's goods or services, or to another benefit, including, for example, entry to a particular event or function.</p>
Summary disclosure return	Refer to Election summary return .
Third party	<p>A third party is an individual or an entity, based inside or outside Queensland, that incurs expenditure in support of candidates or registered political parties who are contesting a Queensland State election.</p> <p>Third parties have disclosure obligations should they make donations or incur electoral expenditure towards an election campaign; however, a third party must also formally register with the ECQ if they spend, or someone they authorise spends, cumulatively more than \$6,000 in electoral expenditure, during the capped expenditure period for an election. A dedicated State campaign bank account must also be established.</p> <p>Third parties are subject to an electoral expenditure cap (limit) of \$87,000 per electoral district, with a total expenditure cap of \$1 million State-wide for the election.</p>
Writ	The writ is signed by the Governor of Queensland and commands the Electoral Commission of Queensland to conduct an election or a by-election in accordance with the law.